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February 18, 2015

Clerk of the Board  
California Air Resources Board  
1001 I Street  
Sacramento, California 95811

**Re: Comments on the Re-adoption of the Low Carbon Fuel Standard**

Dear Madams and Sirs:

We appreciate this opportunity to comment on the Air Resources Board's ("ARB") proposed re-adoption of and amendments to the Low Carbon Fuel Standard ("LCFS").

Sutherland Asbill & Brennan LLP ("Sutherland") represents various importing, blending, and trading companies in matters related to ARB's LCFS. Among Sutherland's clients are domestic trading companies, fuel suppliers, renewable fuel producers, importers, exporters as well as LCFS credit traders and owners. Many of these companies have participated actively in the regulatory and policy development process underlying ARB's LCFS.

We would like to express our concern over the proposed new requirement in section 95491(c) of the LCFS that would require all product transfer documents ("PTDs") to contain Environmental Protection Agency ("EPA") company and facility identification numbers of the fuel producer as registered under the Renewable Fuel Standard and other EPA fuel regulatory programs.

While requiring this information in PTDs for transfers of biofuels may be reasonable given the diversity of pathways, feedstock, and carbon intensities for such fuels, we believe that the burdens and costs of requiring such information on PTDs for standard carbon intensity ("CI") CARBOB and diesel transfers outweigh the benefits that this requirement would afford.

This requirement would eliminate the possibility of creating a standard PTD for CARBOB and diesel transfers, because each different party transferring such products would have to create its own PTD to provide for its specific company or facility identification numbers. Standardized PTDs for gasoline and diesel are the industry standard at this time, and the time and paperwork necessary to meet this proposed requirement would be substantial.

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California Air Resources Board

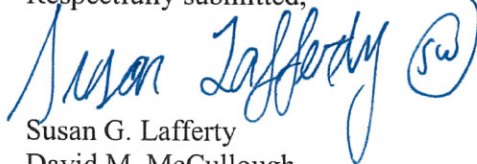
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While providing the specific identification numbers on PTDs for transfers of biofuels may be useful to assist in distinguishing biofuels based on their varying pathways, feedstock, and CIs, this designation for CARBOB and diesel with standard pathways, feedstock, and CIs would provide no additional benefit. Standard gasoline and diesel can be tested so as to ensure that it conforms to applicable ASTM standards and thereby has the standardized CI value. Requiring identification numbers would disrupt automated tracking and inventory systems, resulting in the potential for issues with compliance and tracking the chain of title. Accordingly, requiring facility and company identification numbers on each PTD for standard CI CARBOB and diesel would be burdensome and at the same time would inure few regulatory benefits or value. Furthermore, there are substantially more transfers of CARBOB and diesel than of biofuels, such that this requirement would have a disproportionate impact on CARBOB and diesel transfers.

We are available to answer any questions that ARB may have on these comments.

Respectfully submitted,



Susan G. Lafferty

David M. McCullough